

## **Exhibit A**

FILE

**The First Manhattan Group Inc.**  
20 West 20th Street, 2<sup>nd</sup> Floor  
New York, New York 10016  
212-613-0921 (Fax) 212-822-8505

June 11, 2002

Mr. Stephen Farthing  
Executive Director  
New York Academy of Art  
111 Franklin Street  
New York, New York. 10013

**CONFIDENTIAL**

Dear Stephen,

It was a pleasure to meet with you today. This letter will confirm my engagement (DBA/The First Manhattan Group Inc.) As your Controller.

I will perform all duties as require by the Office of the Controller at your direction, including but not limited to the daily operation of accounting, reporting, and financial management.

It is agreed that I shall report directly to you, and/or the Board Chairman. This engagement shall be for a period of one year commencing July 1 2002 and ending June 30, 2003.

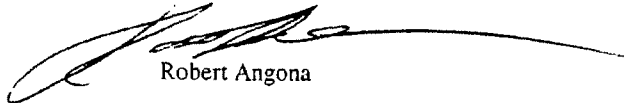
It is agreed that this is a full time engagement that shall require a minimum of 140 hours per month. In addition I shall be available as required.

It is agreed that you will pay a Consulting Fee of \$70,000.00 (Seventy Thousand Dollars) payable as billed on the 1st and 15th of the month in 24 installments of \$2,916.67, Commencing July 1 2002. In addition any out of pocket expense shall be paid as billed.

Either party upon 30 days notice may terminate this agreement.


If the above terms meet with your approval please execute the Acceptance and return One copy to me.

Yours Truly

  
Robert Angona

ACCEPTED: This 14<sup>th</sup> Day of June

2002

  
New York Academy of Art, Stephen Farthing

Executive Director.

## **Exhibit B**

**FIRST MANHATTAN GROUP INC.**  
**20 West 20<sup>th</sup> Street 2<sup>nd</sup> Floor**  
**New York, New York 10011**  
**212-613-0921 -Fax 212-822-8505**

June 11, 2002

Mr. Stephen Farthing  
Executive Director  
New York Academy of Art  
111 Franklin Street  
New York, New York 10013

RE: Engagement of Additional Services:

Dear Stephen,

The additional services will be performed in connection with the Contract of Controller.

We will provide additional personnel to perform,

Bookkeeping and Accounting Services at up to \$25.00 per Hour payable weekly.

Staff Accounting Services up to \$45,000 per year payable weekly.

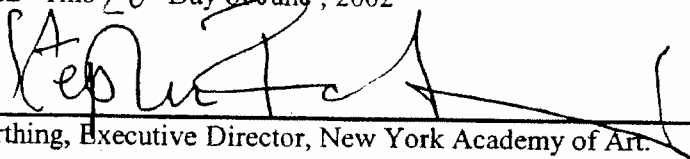
Controller Special Projects are performed up to \$70,000 per year payable bi-monthly  
(\$2900.00)

If the above terms meet with your approval please execute the acceptance and return one copy.

Yours Truly,

Robert Angona

ACCEPTED This 20<sup>th</sup> Day of June, 2002

  
\_\_\_\_\_  
Stephen Farthing, Executive Director, New York Academy of Art.

## **Exhibit C**

Form **990**  
Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust

Note: The organization may have to use a copy of this return to satisfy state reporting requirements

Extension Attached

OMB No. 1545-0047

**1998**This Form Is Open  
to Public InspectionA For the 1998 calendar year, OR tax year period beginning 7/1, 1998, and ending 6/30, 1999

B Check if:

☐ Change of address☐ Initial return☐ Final return☐ Amended return (required also for state reporting)

Please use IRS label or print or type See Specific Instructions

C Name of organization

THE GRADUATE SCHOOL OF FIGURATIVE ART OF  
THE NEW YORK ACADEMY OF ART

Number and street (or P.O. box if mail is not delivered to street address)

111 FRANKLIN ST

Room/suite

City or town, state or country, and ZIP+4

NEW YORK, NY 10013

D Employer identification number

13-3643485

E Telephone number

212-966-0300

F Check ☐ if exemption application is pendingG Type of organization ☒ Exempt under 501(c) (3) (insert number) OR ☐ section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? ☐ Yes ☒ No

(b) If "Yes," enter the number of affiliates for which this return is filed

I If either box in H is checked "Yes," enter four-digit group exemption number (GEN)

J Accounting method ☐ Cash ☒ Accrual☐ Other (specify)(c) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ NoK Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

1	Contributions, gifts, grants, and similar amounts received				
a	Direct public support	1a	1,136,317.		
b	Indirect public support	1b			
c	Government contributions (grants)	1c			
d	Total (add lines 1a through 1c) (attach schedule of contributors) (cash \$ <u>1,136,317.</u> noncash \$ <u>STMT 1</u> )	1d	1,136,317.		
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	1,487,986.		
3	Membership dues and assessments	3			
4	Interest on savings and temporary cash investments	4	9,487.		
5	Dividends and interest from securities	5			
6 a	Gross rents SEE STATEMENT 2	6a	90,968.		
b	Less: rental expenses SEE STATEMENT 3	6b	49,216.		
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c	41,752.		
7	Other investment income (describe)	7			
8 a	Gross amount from sale of assets other than inventory	(A) Securities		(B) Other	
b	Less: cost or other basis and sales expenses	8a			
c	Gain or (loss) (attach schedule)	8b			
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c			
9	Special events and activities (attach schedule)	8d			
a	Gross revenue (not including \$ of contributions reported on line 1a)	9a			
b	Less: direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
10 a	Gross sales of inventory, less returns and allowances	10a			
b	Less: cost of goods sold	10b			
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
d	Other revenue (from Part VII, line 103)	11	5,097.		
e	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	2,680,639.		
13	Program services (from line 44, column (B))	13	1,254,420.		
14	Management and general (from line 44, column (C))	14	905,719.		
15	Fundraising (from line 44, column (D))	15	216,712.		
16	Payments to affiliates (attach schedule)	16			
17	Total expenses (add lines 16 and 44, column (A))	17	2,376,851.		
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	303,788.		
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	2,664,600.		
20	Other changes in net assets or fund balances (attach explanation)	20	0.		
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	2,968,388.		

LHA For Paperwork Reduction Act Notice, see page 1 of the separate instructions

Form 990 (1998)

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Form 990 (1998)

**THE GRADUATE SCHOOL OF FIGURATIVE ART OF  
THE NEW YORK ACADEMY OF ART**

13-3643485

Page 2

<b>Part II Statement of Functional Expenses</b>		All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.			
Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule)				
	cash \$ _____ noncash \$ _____	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc.	25	146,633.	57,845.	88,788.
26	Other salaries and wages	26	533,779.	208,498.	325,281.
27	Pension plan contributions	27	13,342.	5,223.	8,119.
28	Other employee benefits	28			
29	Payroll taxes	29	92,188.	30,532.	61,656.
30	Professional fundraising fees	30			
31	Accounting fees	31	46,200.		46,200.
32	Legal fees	32	63,382.		63,382.
33	Supplies	33	32,252.	32,252.	
34	Telephone	34	22,280.		22,280.
35	Postage and shipping	35	31,552.		31,552.
36	Occupancy	36			
37	Equipment rental and maintenance	37	13,207.		13,207.
38	Printing and publications	38	46,838.	44,527.	2,311.
39	Travel	39	63,262.	45,066.	18,196.
40	Conferences, conventions, and meetings	40			
41	Interest	41	138,015.	115,013.	23,002.
42	Depreciation, depletion, etc. (attach schedule)	42	31,535.		31,535.
43	Other expenses (itemize)				
a		43a			
b		43b			
c		43c			
d		43d			
e	SEE STATEMENT 4	43e	1,102,386.	715,464.	170,210.
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B), (C), carry these totals to lines 13-15.	44	2,376,851.	1,254,420.	905,719.
					216,712.

Reporting of Joint Costs - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_,

(iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_.

**Part III Statement of Program Service Accomplishments**What is the organization's primary exempt purpose? ▶**EDUCATION**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

**Program Service Expenses**  
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)

a	THE ACADEMY OFFERED CLASSES TO APPROXIMATELY 120 FULL & PART TIME STUDENTS WORKING TOWARDS A MASTER OF FINE ARTS DEGREE IN FIGURATIVE ART. THE ACADEMY ALSO OFFERS CONTINUING EDUCATION.	
	(Grants and allocations \$ _____)	1,254,420.
b		
	(Grants and allocations \$ _____)	
c		
	(Grants and allocations \$ _____)	
d		
	(Grants and allocations \$ _____)	
e	Other program services (attach schedule)	(Grants and allocations \$ _____)
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	1,254,420.

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2

Form 990 (1998)

**THE GRADUATE SCHOOL OF FIGURATIVE ART OF  
THE NEW YORK ACADEMY OF ART**

13-3643485

Page 3

**Part IV Balance Sheets**

Note		Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year
<b>Assets</b>	45	Cash - non-interest-bearing		430,968.	45	660,074.
	46	Savings and temporary cash investments			46	
	47 a	Accounts receivable	85,553.			
	b	Less: allowance for doubtful accounts		34,228.	47c	85,553.
	48 a	Pledges receivable	1,001,004.			
	b	Less: allowance for doubtful accounts		1,130,514.	48c	1,001,004.
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51 a	Other notes and loans receivable				
	b	Less: allowance for doubtful accounts			51c	
	52	Inventories for sale or use		22,760.	52	26,329.
	53	Prepaid expenses and deferred charges			53	
	54	Investments - securities (attach schedule)	STMT 5	0.	54	32,866.
	55 a	Investments - land, buildings, and equipment basis				
	b	Less: accumulated depreciation (attach schedule)			55c	
56	Investments - other			56		
57 a	Land, buildings, and equipment basis	3,239,851.				
b	Less: accumulated depreciation	640,481.		2,589,940.	57c	2,599,370.
58	Other assets (describe ► SEE STATEMENT 6)		250,553.	58	271,300.	
59	<b>Total assets (add lines 45 through 58) (must equal line 74)</b>		4,458,963.	59	4,676,496.	
<b>Liabilities</b>	60	Accounts payable and accrued expenses		184,735.	60	185,555.
	61	Grants payable			61	
	62	Deferred revenue			62	
	63	Loans from officers, directors, trustees, and key employees			63	
	64 a	Tax-exempt bond liabilities			64a	
	b	Mortgages and other notes payable	STMT 7 STMT 8	1,406,915.	64b	1,275,255.
65	Other liabilities (describe ► SEE STATEMENT 9)		202,713.	65	247,298.	
66	<b>Total liabilities (add lines 60 through 65)</b>		1,794,363.	66	1,708,108.	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted		1,426,060.	67	1,391,871.
	68	Temporarily restricted		32,463.	68	18,344.
	69	Permanently restricted		1,206,077.	69	1,558,173.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
	70	Capital stock, trust principal, or current funds			70	
	71	Paid-in or capital surplus, or land, building, and equipment fund			71	
	72	Retained earnings, endowment, accumulated income, or other funds			72	
	73	<b>Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19 and column (B) must equal line 21)</b>		2,664,600.	73	2,968,388.
	74	<b>Total liabilities and net assets / fund balances (add lines 66 and 73)</b>		4,458,963.	74	4,676,496.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.



## Form 990 (1998)

13-3643485

Page 4

<b>Part IV-B</b>	<b>Reconciliation of Expenses per Audited Financial Statements With Expenses per Return</b>
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Return		Return	
a Total revenue, gains, and other support per audited financial statements	a 2,729,855.	a Total expenses and losses per audited financial statements	a 2,426,067.
b Amounts included on line a but not on line 12, Form 990		b Amounts included on line a but not on line 17, Form 990	
(1) Net unrealized gains on investments \$		(1) Donated services and use of facilities \$	
(2) Donated services and use of facilities \$		(2) Prior year adjustments reported on line 20, Form 990 \$	
(3) Recoveries of prior year grants \$		(3) Losses reported on line 20, Form 990 \$	
(4) Other (specify) STMT 10 \$ 49,216.		(4) Other (specify) STMT 11 \$ 49,216.	
Add amounts on lines (1) through (4)	b 49,216.	Add amounts on lines (1) through (4)	b 49,216.
c Line a minus line b	c 2,680,639.	c Line a minus line b	c 2,376,851.
d Amounts included on line 12, Form 990 but not on line a		d Amounts included on line 17, Form 990 but not on line a	
(1) Investment expenses not included on line 6b, Form 990 \$		(1) Investment expenses not included on line 6b, Form 990 \$	
(2) Other (specify) \$		(2) Other (specify) \$	
Add amounts on lines (1) and (2)	d	Add amounts on lines (1) and (2)	d
e Total revenue per line 12, Form 990 (line c plus line d)	e 2,680,639.	e Total expenses per line 17, Form 990 (line c plus line d)	e 2,376,851.

Part V	List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated)
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[illegible]

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? If "Yes" attach schedule ☐ Yes ☒ No

Form 990 (1998)

**THE GRADUATE SCHOOL OF FIGURATIVE ART OF  
THE NEW YORK ACADEMY OF ART**

13-3643485

Page 5

**Part VI Other Information**

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
b	If "Yes," has it filed a tax return on Form 990-T for this year?	X	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement,		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
b	If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
81 a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81	81a	0.
b	Did the organization file Form 1120-POL for this year?	81b	X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III)	82b	N/A
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85	501(c)(4), (5), or (6) organizations - a Were substantially all dues nondeductible by members?	85a	N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85b	N/A
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notice were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) organizations - Enter		
a	Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations - Enter a Gross income from members or shareholders	87a	N/A
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX	88	X
89 a	501(c)(3) organizations - Enter Amount of tax imposed during the year under section 4911 <u>0.</u> , section 4912 <u>0.</u> , section 4955 <u>0.</u>		
b	501(c)(3) and 501(c)(4) organizations - Did the organization engage in any section 4958 excess benefit transaction during the year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
d	Enter Amount of tax in 89c, above, reimbursed by the organization		0.
90 a	List the states with which a copy of this return is filed <u>NEW YORK</u>		
b	Number of employees employed in the pay period that includes March 12, 1998	90b	30
91	The books are in care of <u>THE ORGANIZATION</u> Telephone no <u>212-966-0300</u> Located at <u>111 FRANKLIN STREET NEW YORK, NY</u> ZIP +4 <u>10013</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <u>92</u> N/A		

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5

082 THE GRADUATE SCHOOL OF FIGURAT NYAA 1

**THE GRADUATE SCHOOL OF FIGURATIVE ART OF  
THE NEW YORK ACADEMY OF ART**

Form 990 (1998)

13-3643485

Page 6

**Part VII Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue					
(a) <b>TUITION &amp; FEES</b>					1,487,986.
(b)					
(c)					
(d)					
(e)					
(f) Medicare/Medicaid payments					
(g) Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					9,487.
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
(a) debt-financed property	531120	41,752.			
(b) not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a <b>MISCELLANEOUS</b>			3		5,097.
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		41,752.		0.	1,502,570.
105 <b>TOTAL</b> (add line 104, columns (B), (D), and (E))					1,544,322.

Note (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I)

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes**

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93A	TUITION RECEIVED IS UTILIZED FOR THE SOLE PURPOSE OF SUPPORTING THE
93A	GRADUATE PROGRAM AND CONTINUING EDUCATION PROGRAMS

**Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on 88 is checked)**

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
N/A	%			
	%			
	%			

I, the preparer, have prepared this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true and correct.

1/15/00 Chairman Randy Lerner

**SCHEDULE A  
(Form 990).**Department of the Treasury  
Internal Revenue Service**Organization Exempt Under Section 501(c)(3)**(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust**Supplementary Information**

▶ Must be completed by the above organizations and attached to their Form 990 or 990EZ

OMB No 1545-0047

**1998**Name of the organization **THE GRADUATE SCHOOL OF FIGURATIVE ART OF  
THE NEW YORK ACADEMY OF ART**Employer identification number  
**13 3643485****Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

Total number of other employees paid over \$50,000 ▶

0

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services ▶

0

LHA For Paperwork Reduction Act Notice, see page 1 of the instructions for Form 990 and Form 990-EZ

Schedule A (Form 990) 1998

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082 THE GRADUATE SCHOOL OF FIGURAT NYAA

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Schedule A (Form 990) 1998

**THE GRADUATE SCHOOL OF FIGURATIVE ART OF  
THE NEW YORK ACADEMY OF ART**

13-3643485

Page 2

**Part III Statement About Activities**

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1	X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions.	2e	X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.?	3	X
4 a Do you have a section 403(b) annuity plan for your employees? b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions.)	4a	X

**Part IV Reason for Non-Private Foundation Status** (See instructions.)

The organization is not a private foundation because it is (Please check only ONE applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☒ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ► \_\_\_\_\_
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
- 11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 12 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions on page 4.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions on page 4.)



## THE GRADUATE SCHOOL OF FIGURATIVE ART OF

Schedule A (Form 990) 1998

THE NEW YORK ACADEMY OF ART

13-3643485

Page 3

**Part IV-A****Support Schedule** (Complete only if you checked a box on line 10, 11, or 12 above) Use cash method of accounting.

N/A

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 1997	(b) 1996	(c) 1995	(d) 1994	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	0.	0.	0.	0.	0.
24 Line 23 minus line 17					
25 Enter 1% of line 23					
26 Organizations described in lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a N/A
	b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1994 through 1997 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts				26b N/A
	c Total support for section 509(a)(1) test. Enter line 24, column (e)				26c N/A
	d Add: Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____				26d N/A
	e Public support (line 26c minus line 26d total)				26e N/A
	f Public support percentage (line 26e (numerator) divided by line 26c (denominator))				26f N/A %
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year.				
	(1997)	(1996)	(1995)	(1994)	
	b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year.				
	(1997)	(1996)	(1995)	(1994)	
	c Add: Amounts from column (e) for lines 18 _____ 19 _____ 17 _____ 20 _____				27c N/A
	d Add: Line 27a total _____ and line 27b total _____				27d N/A
	e Public support (line 27c, total minus line 27d total)				27e N/A
	f Total support for section 509(a)(2) test. Enter amount on line 23, column (e)				27f N/A
	g Public support percentage (line 27e (numerator) divided by line 27f (denominator))				27g N/A %
	h Investment income percentage (line 18 column (e) (numerator) divided by line 27f (denominator))				27h N/A %
28 Unusual Grants: For an organization described in line 10, 11, or 12, that received any unusual grants during 1994 through 1997, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions.)					

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Schedule A (Form 990) 1998

**THE GRADUATE SCHOOL OF FIGURATIVE ART OF  
THE NEW YORK ACADEMY OF ART**

13-3643485

Page 4

**Part V****Private School Questionnaire**

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	X	
If "Yes," please describe. If "No," please explain (If you need more space, attach a separate statement)		
<b>PLACE STATEMENT OF NONDISCRIMINATORY POLICY IN ADVERTISEMENTS, SCHOOL CATALOGUE, FACULTY HANDBOOK, AND ORIENTATION HANDBOOK.</b>		
<hr/>		
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)		
<hr/>		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		
<hr/>		
34 a Does the organization receive any financial aid or assistance from a governmental agency?		X
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered "Yes" to either 34a or b, please explain using an attached statement		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	X	







THE GRADUATE SCHOOL OF FIGURATIVE ART OF

13-3643485

MISC UNDER 5K

444,646.

## THE GRADUATE SCHOOL OF FIGURATIVE ART OF

13-3643485

FORM 990	RENTAL INCOME	STATEMENT	2
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KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
111 FRANKLIN ST	1	90,968.
TOTAL TO FORM 990, PART I, LINE 6A		90,968.

FORM 990	RENTAL EXPENSES	STATEMENT	3
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DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
111 FRANKLIN STREET		49,216.	
- SUBTOTAL -	1		49,216.
TOTAL TO FORM 990, PART I, LINE 6B			49,216.

FORM 990	OTHER EXPENSES	STATEMENT	4
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DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
STUDENT AID SVCS	216,093.	216,093.		
MODEL FEES	77,796.	77,796.		
OUTSIDE LABOR	88,123.	88,123.		
LIBRARY	57,352.	57,352.		
BUILDING EXPENSES	361,504.	301,253.	60,251.	
HONORARIA & LECTURERS	4,435.	4,435.		
INSURANCE	16,370.	7,324.	9,046.	
CREDIT CARD CHARGES	16,020.		16,020.	
PAYROLL PROCESSING	3,033.		3,033.	
UNINCORPORATED BUSINESS TAXES	9,000.		9,000.	
CONTRIBUTIONS	4,800.		4,800.	
LOSS ON DONATED PROPERTY	13,500.		13,500.	
OFFICE EXPENSE	37,684.		37,684.	
MISCELLANEOUS	16,483.		16,483.	
REPAIRS & MAINTENANCE	0.			
OTHER FUNDRAISING COSTS	221,634.			221,634.

## THE GRADUATE SCHOOL OF FIGURATIVE ART OF

13-3643485

ALLOCATED RENTAL EXPENSES	<49,216.>	<36,912.>	<7,382.>	<4,922.>
OTHER PROFESSIONAL FEES	7,775.		7,775.	
TOTAL TO FM 990, LN 43	1,102,386.	715,464.	170,210.	216,712.

FORM 990	NON-GOVERNMENT SECURITIES	STATEMENT	5
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DESCRIPTION	VALUE METHOD	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
PERMANENTLY RESTRICTED INVESTMENTS	MKT VAL	32,866.				32,866.
TO FM 990, LN 54 COL B		32,866.				32,866.

FORM 990	OTHER ASSETS	STATEMENT	6
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DESCRIPTION	AMOUNT
DEFERRED MORTGAGE EXPENSES	14,100.
DONATED ASSETS	207,200.
CONTRIBUTIONS RECEIVABLE	50,000.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	271,300.

FORM 990	MORTGAGES PAYABLE	STATEMENT	7
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DESCRIPTION	BALANCE DUE
MARINE MIDLAND	772,255.
MARINE MIDLAND	113,000.
TOTAL INCLUDED ON FORM 990, PART IV, LINE 64B, COLUMN B	885,255.

## THE GRADUATE SCHOOL OF FIGURATIVE ART OF

13-3643485

FORM 990	OTHER NOTES AND LOANS PAYABLE	STATEMENT 8
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<u>LENDER'S NAME</u>		<u>TERMS OF REPAYMENT</u>	
THE LINDBURY TRUST		NONE	
<u>DATE OF NOTE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL LOAN AMOUNT</u>	<u>INTEREST RATE</u>
08/01/93	08/01/03	100,000.	650%
<u>SECURITY PROVIDED BY BORROWER</u>		<u>PURPOSE OF LOAN</u>	

RELATIONSHIP OF LENDER

<u>DESCRIPTION OF CONSIDERATION</u>	<u>FMV OF CONSIDERATION</u>	<u>BALANCE DUE</u>
	0.	100,000.

<u>LENDER'S NAME</u>		<u>TERMS OF REPAYMENT</u>	
THE LINDBURY TRUST		NONE	
<u>DATE OF NOTE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL LOAN AMOUNT</u>	<u>INTEREST RATE</u>
12/01/93	12/01/03	100,000.	650%
<u>SECURITY PROVIDED BY BORROWER</u>		<u>PURPOSE OF LOAN</u>	
		WORKING CAPITAL	

RELATIONSHIP OF LENDER

<u>DESCRIPTION OF CONSIDERATION</u>	<u>FMV OF CONSIDERATION</u>	<u>BALANCE DUE</u>
	0.	100,000.

## THE GRADUATE SCHOOL OF FIGURATIVE ART OF

13-3643485

LENDER'S NAME		TERMS OF REPAYMENT	
THE LINDBURY TRUST		NONE	
DATE OF NOTE	MATURITY DATE	ORIGINAL LOAN AMOUNT	INTEREST RATE
02/01/94	02/01/04	150,000.	650%
SECURITY PROVIDED BY BORROWER		PURPOSE OF LOAN	
		WORKING CAPITAL	

RELATIONSHIP OF LENDER

DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	BALANCE DUE
	0.	150,000.

LENDER'S NAME		TERMS OF REPAYMENT	
MICHAEL BAUM		MONTHLY	
DATE OF NOTE	MATURITY DATE	ORIGINAL LOAN AMOUNT	INTEREST RATE
08/01/98	04/01/00	100,000.	.00%
SECURITY PROVIDED BY BORROWER		PURPOSE OF LOAN	

RELATIONSHIP OF LENDER

DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	BALANCE DUE
	0.	40,000.

TOTAL INCLUDED ON FORM 990, PART IV, LINE 64, COLUMN B	390,000.
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## THE GRADUATE SCHOOL OF FIGURATIVE ART OF

13-3643485

FORM 990	OTHER LIABILITIES	STATEMENT	9
DESCRIPTION		AMOUNT	
DEFERRED INTEREST PAYABLE		138,786.	
DEFERRED RENTAL INCOME		10,000.	
UNEARNED TUITION INCOME		98,512.	
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B		247,298.	

FORM 990	OTHER REVENUE NOT INCLUDED ON FORM 990	STATEMENT	10
DESCRIPTION		AMOUNT	
RENTAL ACTIVITY(NETTED ON RETURN)		49,216.	
TOTAL TO FORM 990, PART IV-A		49,216.	

FORM 990	OTHER EXPENSES NOT INCLUDED ON FORM 990	STATEMENT	11
DESCRIPTION		AMOUNT	
RENTAL ACTIVITY(NETTED ON RETURN)		49,216.	
TOTAL TO FORM 990, PART IV-B		49,216.	

Envelope Postmark NOV 12 1999

DEC 1 1999

Form **2758**  
(Rev. June 1998)  
Department of the Treasury  
Internal Revenue Service

# Application for Extension of Time To File Certain Excise, Income, Information, and Other Returns

OMB No 1545-0148

► File a separate application for each return

Please type or print. File the original and one copy by the due date for filing your return. See instructions.	Name <b>The Graduate School of Figurative Art of the New York Academy of Art</b>	Employer identification number <b>13-3643485</b>
	Number, street, and room or suite no. (or P.O. box no. if mail is not delivered to street address) <b>111 Franklin Street</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>New York, NY 10013</b>	

Note: Corporate income tax return filers must use Form 7004 to request an extension of time to file. Partnerships, REMICs, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

1 I request an extension of time until February 15, 2000 to file (check only one)

- |  |   |   |                                    |
|--|---|---|------------------------------------|
| <input type="checkbox"/> Form 706-GS(D)                | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 1120-ND (sec. 4951 taxes) | <input type="checkbox"/> Form 8612 |
| <input type="checkbox"/> Form 706-GS(T)                | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 3520-A                    | <input type="checkbox"/> Form 8813 |
| <input checked="" type="checkbox"/> Form 990 or 990-EZ | <input type="checkbox"/> Form 1041 (estate) (see instructions)    | <input type="checkbox"/> Form 4720                      | <input type="checkbox"/> Form 8725 |
| <input type="checkbox"/> Form 990-BL                   | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 5227                      | <input type="checkbox"/> Form 8804 |
| <input type="checkbox"/> Form 990-PF                   | <input type="checkbox"/> Form 1042                                | <input type="checkbox"/> Form 6069                      | <input type="checkbox"/> Form 8831 |

If the organization does not have an office or place of business in the United States, check this box ☐

2a For calendar year \_\_\_\_\_, or other tax year beginning 7/1/98 and ending 6/30/99

b If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

3 Has an extension of time to file been previously granted for this tax year?

☐ Yes ☒ No

4 State in detail why you need the extension All necessary information not yet received by organization

5a If this form is for Form 706-GS(D), 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits. See instructions. \$ 0

b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ \_\_\_\_\_

c Balance due. Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon, if required. See instructions. \$ 0

## Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ► Robert J. Greve CPA

Title ► Accountant

Date ► 11/9/99

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

## Notice to Applicant — To Be Completed by the IRS

- ☒ We HAVE approved your application. Please attach this form to your return.
- ☐ We HAVE NOT approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.
- ☐ We HAVE NOT approved your application. After considering the reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.
- ☐ We cannot consider your application because it was filed after the due date of the return for which an extension was requested.
- ☐ Other \_\_\_\_\_

COPY

Director \_\_\_\_\_

By \_\_\_\_\_

Date \_\_\_\_\_

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Please Type or Print	Name <b>Cohen Greve &amp; Company, CPA, PC</b>
	Number, street, and room or suite no. (or P.O. box no. if mail is not delivered to street address) <b>485 Jericho Turnpike</b>
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>Manhasset Neck, NY 11501</b>

For Paperwork Reduction Act Notice, see back of form.

ISA  
STF FED-4583F

Form 2758 (Rev. 6-98)



## **Exhibit D**

Form **990**Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

**1999**This Form is Open  
to Public Inspection**A** For the 1999 calendar year, OR tax year period beginning **JUL 1, 1999** and ending **JUN 30, 2000****B** Check if:☐ Change of address☐ Initial return☐ Final return☐ Amended return (required also for late reporting)

Please use IRS label or print or type. See Specific Instructions.

**C** Name of organization**THE GRADUATE SCHOOL OF FIGURATIVE ART OF  
THE NEW YORK ACADEMY OF ART**

Number and street (or P.O. box if mail is not delivered to street address)

**111 FRANKLIN ST**

City or town, state or country, and ZIP+4

**NEW YORK, NY 10013****D** Employer identification number**13-3643485****E** Telephone number**212-966-0300****F** Check ☐ if exemption application is pending**G** Type of organization ☒ **X** Exempt under 501(c) ( **3** ) ☐ (Insert number) OR ☐ section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

**H** (a) Is this a group return filed for affiliates? ☐ Yes ☒ No(b) If "Yes," enter the number of affiliates for which this return is filed: **11**I If either box in H is checked "Yes," enter four-digit group exemption number (GEN) **11****J** Accounting method: ☐ Cash ☒ Accrual(c) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

<b>1</b> Contributions, gifts, grants, and similar amounts received:				
<b>a</b> Direct public support	<b>1a</b>	<b>915,907.</b>		
<b>b</b> Indirect public support	<b>1b</b>			
<b>c</b> Government contributions (grants)	<b>1c</b>			
<b>d</b> Total (add lines 1a through 1c) (attach schedule of contributors) (cash \$ <b>915,907.</b> noncash \$ <b>STMT 1</b> )	<b>1d</b>	<b>915,907.</b>		
<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>	<b>1,773,343.</b>		
<b>3</b> Membership dues and assessments	<b>3</b>			
<b>4</b> Interest on savings and temporary cash investments	<b>4</b>	<b>28,824.</b>		
<b>5</b> Dividends and interest from securities	<b>5</b>			
<b>6 a</b> Gross rents	<b>6a</b>	<b>27,294.</b>		
<b>b</b> Less: rental expenses	<b>6b</b>	<b>57,804.</b>		
<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)	<b>6c</b>	<b>&lt;30,510.&gt;</b>		
<b>7</b> Other investment income (attach schedule)	<b>7</b>			
<b>8 a</b> Gross amount from sale of assets other than inventory	(A) Securities	<b>8a</b>	(B) Other	
<b>b</b> Less: cost or other basis and sales expenses	<b>8b</b>			
<b>c</b> Gain or (loss) (attach schedule)	<b>8c</b>			
<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))	<b>8d</b>			
<b>9</b> Special events and activities (attach schedule)				
<b>a</b> Gross revenue (not including \$ of contributions reported on line 1a)	<b>9a</b>			
<b>b</b> Less: direct expenses other than fundraising expenses	<b>9b</b>			
<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)	<b>9c</b>			
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>			
<b>b</b> Less: cost of goods sold	<b>10b</b>			
<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	<b>10c</b>			
<b>11</b> Other revenue (from Part VII, line 103)	<b>11</b>	<b>11,196.</b>		
<b>12</b> Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	<b>12</b>	<b>2,698,760.</b>		
<b>13</b> Program services (from line 44, column (B))	<b>13</b>	<b>1,609,133.</b>		
<b>14</b> Management and general (from line 44, column (C))	<b>14</b>	<b>751,845.</b>		
<b>15</b> Fundraising (from line 44, column (D))	<b>15</b>	<b>292,600.</b>		
<b>16</b> Payments to affiliates (attach schedule)	<b>16</b>			
<b>17</b> Total expenses (add lines 13 and 14, column (A))	<b>17</b>	<b>2,653,578.</b>		
<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)	<b>18</b>	<b>45,182.</b>		
<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>	<b>2,968,388.</b>		
<b>20</b> Other changes in net assets or fund balances (attach explanation)	<b>20</b>	<b>13,664.</b>		
<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)	<b>21</b>	<b>3,027,234.</b>		

LHA For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Form 990 (1999)

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Form 990 (1999)

**THE GRADUATE SCHOOL OF FIGURATIVE ART OF  
THE NEW YORK ACADEMY OF ART**

13-3643485

Page 2

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule)				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	69,094.	69,094.	0.	0.
26	Other salaries and wages	564,580.	285,551.	279,029.	
27	Pension plan contributions	12,841.	6,236.	6,605.	
28	Other employee benefits				
29	Payroll taxes	90,840.	43,677.	47,163.	
30	Professional fundraising fees				
31	Accounting fees				
32	Legal fees				
33	Supplies	37,152.	37,152.		
34	Telephone	13,350.		13,350.	
35	Postage and shipping	29,576.		29,576.	
36	Occupancy				
37	Equipment rental and maintenance	11,467.		11,467.	
38	Printing and publications	52,826.	50,659.	2,167.	
39	Travel	53,496.	41,662.	11,834.	
40	Conferences, conventions, and meetings				
41	Interest	125,602.	104,668.	20,934.	
42	Depreciation, depletion, etc. (attach schedule)	31,255.		31,255.	
43	Other expenses (itemize):				
a					
b					
c					
d					
e	SEE STATEMENT 5	1,561,499.	970,434.	298,465.	292,600.
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	2,653,578.	1,609,133.	751,845.	292,600.

Reporting of Joint Costs. - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_.

**Part III Statement of Program Service Accomplishments**What is the organization's primary exempt purpose? ☒ EDUCATION**EDUCATION**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

	(Grants and allocations \$)	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a THE ACADEMY OFFERED CLASSES TO APPROXIMATELY 120 FULL & PART TIME STUDENTS WORKING TOWARDS A MASTER OF FINE ARTS DEGREE IN FIGURATIVE ART. THE ACADEMY ALSO OFFERS CONTINUING EDUCATION.		1,609,133.
b		
c		
d		
e Other program services (attach schedule)		
f Total of Program Service Expenses (should equal line 44, column (B), Program services)		1,609,133.

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Form 990 (1999)

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THE GRADUATE SCHOOL OF FIGURATIVE ART OF  
THE NEW YORK ACADEMY OF ART

Form 990 (1999)

13-3643485 Page 3

**Part IV Balance Sheets**

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year	(B) End of year
<b>Assets</b>	45 Cash - non-interest-bearing	660,074.	720,405.
	46 Savings and temporary cash investments		
	47 a Accounts receivable	64,860.	
	b Less: allowance for doubtful accounts	6,000.	
		85,553.	58,860.
	48 a Pledges receivable	534,440.	
	b Less: allowance for doubtful accounts		
		1,001,004.	534,440.
	49 Grants receivable		
	50 Receivables from officers, directors, trustees, and key employees		
	51 a Other notes and loans receivable		
	b Less: allowance for doubtful accounts		
	52 Inventories for sale or use		
	53 Prepaid expenses and deferred charges	26,329.	21,365.
54 Investments - securities	32,866.	157,851.	
55 a Investments - land, buildings, and equipment: basis			
b Less: accumulated depreciation			
56 Investments - other			
57 a Land, buildings, and equipment: basis	3,514,427.		
b Less: accumulated depreciation	776,899.		
	2,599,370.	2,737,528.	
58 Other assets (describe ► SEE STATEMENT 7)	271,300.	364,250.	
59 Total assets (add lines 45 through 58) (must equal line 74)	4,676,496.	4,594,699.	
<b>Liabilities</b>	60 Accounts payable and accrued expenses	185,555.	153,308.
	61 Grants payable		
	62 Deferred revenue		
	63 Loans from officers, directors, trustees, and key employees		
	64 a Tax-exempt bond liabilities		
	b Mortgages and other notes payable	1,275,255.	1,174,150.
	65 Other liabilities (describe ► SEE STATEMENT 10)	247,298.	240,007.
66 Total liabilities (add lines 60 through 65)	1,708,108.	1,567,465.	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.		
	67 Unrestricted	1,391,871.	1,294,338.
	68 Temporarily restricted	18,344.	93,849.
	69 Permanently restricted	1,558,173.	1,639,047.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74		
	70 Capital stock, trust principal, or current funds		
	71 Paid-in or capital surplus, or land, building, and equipment fund		
	72 Retained earnings, endowment, accumulated income, or other funds		
	73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)	2,968,388.	3,027,234.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	4,676,496.	4,594,699.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Form 990 (1999)

**THE GRADUATE SCHOOL OF FIGURATIVE ART OF  
THE NEW YORK ACADEMY OF ART**

13-3643485

Page 4

**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return**

a	Total revenue, gains, and other support per audited financial statements	a	2,770,228.
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments \$ 13,664.		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify): STMT 11 \$ 57,804.		
	Add amounts on lines (1) through (4)	b	71,468.
c	Line a minus line b	c	2,698,760.
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify): \$		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	2,698,760.

**Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

a	Total expenses and losses per audited financial statements	a	2,711,382.
b	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify): STMT 12 \$ 57,804.		
	Add amounts on lines (1) through (4)	b	57,804.
c	Line a minus line b	c	2,653,578.
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify): \$		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	2,653,578.

**Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated.)**

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter 0.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
RANDOLPH LERNER	CHAIRMAN			
EAST HAMPTON, NY 11968	AS NECC	0.	0.	0.
DAVID K SCHAFER	PRESIDENT			
NEW YORK, NY 10022	AS NECC	0.	0.	0.
LUDWIG KUTTNER	TREASURER			
NEW YORK, NY 10018	AS NECC	0.	0.	0.
DENNIS SMITH	SECRETARY			
SOUTHAMPTON, NY 11968	AS NECC	0.	0.	0.
BRUCE FERGUSON	EXECUTIVE DIRECTOR			
NEW YORK, NY 10012	AS NECC	17,307.	865.	0.
DAVID DAVIDSON	VP OF ACADEMIC AFFAIRS			
NEW YORK, NY 10036	AS NECC	51,787.	2,590.	0.

78 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? If "Yes," attach schedule. ☐ Yes ☒ No

Form 990 (1999)



**THE GRADUATE SCHOOL OF FIGURATIVE ART OF  
THE NEW YORK ACADEMY OF ART**

Form 990 (1999)

13-3643485

Page 5

**Part VI Other Information**

Yes No

76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77		X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X	
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	X	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement.	79		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a		X
b	If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.			
81 a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81	81a	0.	
b	Did the organization file Form 1120-POL for this year?	81b		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X	
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.)	82b		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	N/A	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	85b	N/A	
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
c	Dues, assessments, and similar amounts from members	85c	N/A	
d	Section 162(e) lobbying and political expenditures	85d	N/A	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A	
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g	N/A	
h	If section 6033(e)(1)(A) dues notice were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A	
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A	
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A	
87	501(c)(12) organizations. Enter:			
a	Gross income from members or shareholders	87a	N/A	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> 0.; section 4912 <input type="checkbox"/> 0.; section 4955 <input type="checkbox"/> 0.			
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year? If "Yes," attach a statement explaining each transaction	89b		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			0.
d	Enter: Amount of tax in 89c, above, reimbursed by the organization			0.
90 a	List the states with which a copy of this return is filed <input type="checkbox"/> NEW YORK			
b	Number of employees employed in the pay period that includes March 12, 1999	90b	37	

91 The books are in care of ☐ THE ORGANIZATIONTelephone no. ☐ 212-966-0300Located at ☐ 111 FRANKLIN STREET NEW YORK, NYZIP +4 ☐ 1001392 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041-Check here ☐  
and enter the amount of tax-exempt interest received or accrued during the tax year ☐ 92 ☐ N/A832041  
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Form 990 (1999)

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Form 990 (1999)

**THE GRADUATE SCHOOL OF FIGURATIVE ART OF  
THE NEW YORK ACADEMY OF ART**

13-3643485

Page 5

**Part VII Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
83 Program service revenue:					
(a) <b>TUITION &amp; FEES</b>					1,773,343.
(b)					
(c)					
(d)					
(e)					
(f) Medicare/Medicaid payments					
(g) Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					28,824.
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
(a) debt-financed property	531120	<30,510.>			
(b) not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a <b>MISCELLANEOUS</b>			03		11,196.
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		<30,510.>		0.	1,813,363.
105 TOTAL (add line 104; columns (B), (D), and (E))					1,782,853.

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes**

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93A	TUITION RECEIVED IS UTILIZED FOR THE SOLE PURPOSE OF SUPPORTING THE
93A	GRADUATE PROGRAM AND CONTINUING EDUCATION PROGRAMS

**Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on 88 is checked.)**

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
N/A	%			
	%			
	%			

I am preparing this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and I am not aware of any information of which preparer has any knowledge. (Important: See General Instruction U.)

5/9/01 Ludwig Kuttner, Treasurer

Form 990 (1999)

**THE GRADUATE SCHOOL OF FIGURATIVE ART OF  
THE NEW YORK ACADEMY OF ART**

13-3643485

Page 6

**Part VII Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
<b>93 Program service revenue:</b>					
(a) <b>TUITION &amp; FEES</b>					1,773,343.
(b)					
(c)					
(d)					
(e)					
(f) Medicare/Medicaid payments					
(g) Fees and contracts from government agencies					
<b>94 Membership dues and assessments</b>					
<b>95 Interest on savings and temporary cash investments</b>					28,824.
<b>96 Dividends and interest from securities</b>					
<b>97 Net rental income or (loss) from real estate:</b>					
(a) debt-financed property	531120	<30,510.>			
(b) not debt-financed property					
<b>98 Net rental income or (loss) from personal property</b>					
<b>99 Other investment income</b>					
<b>100 Gain or (loss) from sales of assets other than inventory</b>					
<b>101 Net income or (loss) from special events</b>					
<b>102 Gross profit or (loss) from sales of inventory</b>					
<b>103 Other revenue:</b>					
a <b>MISCELLANEOUS</b>			03		11,196.
b					
c					
d					
e					
<b>104 Subtotal (add columns (B), (D), and (E))</b>		<30,510.>		0.	1,813,363.
<b>105 TOTAL (add line 104; columns (B), (D), and (E))</b>					1,782,853.

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes**

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93A	TUITION RECEIVED IS UTILIZED FOR THE SOLE PURPOSE OF SUPPORTING THE
93A	GRADUATE PROGRAM AND CONTINUING EDUCATION PROGRAMS

**Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on 88 is checked.)**

Name, address, and employer identification number of corporation or partnership	Percentage of ownership interest	Nature of business activities	Total income	End-of-year assets
N/A	%			
	%			
	%			

including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete on all information of which preparer has any knowledge. (Important: See General Instruction U.)

5/9/01 Ludwig Kuttner, Treasurer



**SCHEDULE A**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(a), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

## Supplementary Information

► MUST be completed by the above organizations and attached to their Form 990 or 990-EZ.

OMB No. 1545-0047

# 1999

Name of the organization THE GRADUATE SCHOOL OF FIGURATIVE ART OF  
THE NEW YORK ACADEMY OF ART

Employer identification number  
13: 3643485

<b>Part I</b>	<b>Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees</b>
---------------	---

(See instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE -----				
-----				
-----				
-----				
-----				
Total number of other employees paid over \$50,000	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services	
1	2
3	4
5	6
7	8
9	10
11	12
13	14
15	16
17	18
19	20
21	22
23	24
25	26
27	28
29	30
31	32
33	34
35	36
37	38
39	40
41	42
43	44
45	46
47	48
49	50
51	52
53	54
55	56
57	58
59	60
61	62
63	64
65	66
67	68
69	70
71	72
73	74
75	76
77	78
79	80
81	82
83	84
85	86
87	88
89	90
91	92
93	94
95	96
97	98
99	100

(See instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services	0	

**LHA** For Paperwork Reduction Act Notice, see page 1 of the instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990) 1998

**Part III Statements About Activities**

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1	X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions.	2e	X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.?	3	X
4 a Do you have a section 403(b) annuity plan for your employees?	4a	X
b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions.)		

**Part IV Reason for Non-Private Foundation Status** (See instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 ☒ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)

7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ \_\_\_\_\_

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)

11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)

11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)

12 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)  
Provide the following information about the supported organizations. (See page 4 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 4 of the instructions.)

Schedule A (Form 990) 1999

**THE GRADUATE SCHOOL OF FIGURATIVE ART OF  
THE NEW YORK ACADEMY OF ART**

Schedule A (Form 990) 1999 13-3643485 Page 3

**Part IV-A** Support Schedule (Complete only if you checked a box on line 10, 11, or 12 above.) Use cash method of accounting. N/A  
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 1998	(b) 1997	(c) 1996	(d) 1995	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain (or loss) from sale of capital assets					
23 Total of lines 15 through 22	0.	0.	0.	0.	0.
24 Line 23 minus line 17					
25 Enter 1% of line 23					
26 Organizations described in lines 10 or 11: a Enter 2% of amount in column (e), line 24	26a N/A				
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1995 through 1998 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts	26b N/A				
c Total support for section 509(a)(1) test: Enter line 24, column (e)	26c N/A				
d Add: Amounts from column (e) for lines: 18 _____ 19 _____	26d N/A				
22 _____ 26b _____	26e N/A				
e Public support (line 26c minus line 26d total)	26f N/A				
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	26g N/A %				
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year. (1998) _____ (1997) _____ (1996) _____ (1995) _____					
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (1998) _____ (1997) _____ (1996) _____ (1995) _____					
c Add: Amounts from column (e) for lines: 18 _____ 19 _____	27c N/A				
17 _____ 20 _____ 21 _____	27d N/A				
d Add: Line 27a total _____ and line 27b total _____	27e N/A				
e Public support (line 27c, total minus line 27d total)	27f N/A				
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)	27g N/A				
g Public support percentage (line 27e (numerator) divided by line 27f, (denominator))	27h N/A %				
h Investment income percentage (line 18 column (e) (numerator) divided by line 27f (denominator))	27i N/A %				
28 Unusual Grants: For an organization described in line 10, 11, or 12, that received any unusual grants during 1995 through 1998, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions.)					

Schedule A (Form 990) 1999

**THE GRADUATE SCHOOL OF FIGURATIVE ART OF  
THE NEW YORK ACADEMY OF ART**

13-3643485 Page 4

**Part V****Private School Questionnaire**

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	X	
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
<b>PLACE STATEMENT OF NONDISCRIMINATORY POLICY IN ADVERTISEMENTS, SCHOOL CATALOGUE, FACULTY HANDBOOK, AND ORIENTATION HANDBOOK.</b>		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34 a Does the organization receive any financial aid or assistance from a governmental agency?		X
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	X	

Schedule A (Form 990) 1999



**Part VI-A Lobbying Expenditures by Electing Public Charities**

(To be completed ONLY by an eligible organization that filed Form 5768)

N/A

- Check here ☐ a ☐ If the organization belongs to an affiliated group.  
 Check here ☐ b ☐ If you checked "a" above and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		N/A	
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount. Enter the amount from the following table -			
If the amount on line 40 is -	The lobbying nontaxable amount is -		
Not over \$500,000	20% of the amount on line 40		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000		
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000		
Over \$17,000,000	\$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		
Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.			

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50.)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 1999	(b) 1998	(c) 1997	(d) 1996	
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(a))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(a))					0.
50 Grassroots lobbying expenditures					0.

**Part VI-B Lobbying Activity by Nontelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
a Volunteers			
b Paid staff or management (include compensation in expenses reported on lines c through h)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (add lines c through h)			0.
If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.			



## THE GRADUATE SCHOOL OF FIGURATIVE ART OF

13-3643485

FORM 990

CASH CONTRIBUTIONS OF \$5000 OR MORE  
INCLUDED ON PART I, LINE 1D

STATEMENT 1

\*\*\* NOT OPEN TO PUBLIC INSPECTION \*\*\*

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	AMOUNT
ROSE WEINBERG		22,370.
DAVID LEVINSON	NY, NY 10028	10,068.
GOSNELL/LUCELIA FNDTN		25,000.
HENRY BUHL	NY, NY 10014	20,000.
JULIA JITKOFF		8,193.
LONG CHARITABLE REM TRUST	NY, NY	118,751.
DAVID SCHAFER		11,281.
MEREVILLE FOUNDATION		80,600.
MISC UNDER 5K		373,914.
WILKINSON TRUST		37,000.
RUSSELL WILKINSON	NY, NY 10003	43,750.
JACK RESNICK & SON		25,000.
JAY FAIRES		10,000.
MTV NETWORK/VIACOM		10,000.
THE CASSANDRA GROUP		90,000.
MAC		17,500.
R.R. DONNELLEY & SONS CO		12,480.

## THE GRADUATE SCHOOL OF FIGURATIVE ART OF

13-3643485

FORM 990	RENTAL INCOME	STATEMENT 2
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KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
111 FRANKLIN ST	1	27,294.
TOTAL TO FORM 990, PART I, LINE 6A		27,294.

FORM 990	RENTAL EXPENSES	STATEMENT 3
----------	-----------------	-------------

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
111 FRANKLIN STREET		57,804.	
- SUBTOTAL -	1		57,804.
TOTAL TO FORM 990, PART I, LINE 6B			57,804.

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT 4
----------	--	-------------

DESCRIPTION	AMOUNT
UNREALIZED GAIN ON INVESTMENTS	13,664.
TOTAL TO FORM 990, PART I, LINE 20	13,664.

FORM 990	OTHER EXPENSES	STATEMENT 5
----------	----------------	-------------

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
STUDENT AID SVCS	329,036.	329,036.		
MODEL FEES	82,680.	82,680.		
OUTSIDE LABOR	105,751.	91,602.	14,149.	
LIBRARY	86,506.	86,506.		
BUILDING EXPENSES	482,971.	402,476.	80,495.	
HONORARIA & LECTURERS	12,073.	12,073.		
INSURANCE	21,044.	9,414.	11,630.	
CREDIT CARD CHARGES	11,568.		11,568.	



## THE GRADUATE SCHOOL OF FIGURATIVE ART OF

13-3643485

PAYROLL PROCESSING	2,414.		2,414.	
CONTRIBUTIONS	460.		460.	
OFFICE EXPENSE	37,847.		37,847.	
MISCELLANEOUS	12,497.		12,497.	
OTHER FUNDRAISING COSTS	298,380.			298,380.
ALLOCATED RENTAL EXPENSES	<57,804.>	<43,353.>	<8,671.>	<5,780.>
OTHER PROFESSIONAL FEES	125,315.		125,315.	
BAD DEBT EXPENSE	6,000.		6,000.	
ADVERTISING	4,761.		4,761.	
TOTAL TO FM 990, LN 43	1,561,499.	970,434.	298,465.	292,600.

## FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 6

DESCRIPTION	VALUE METHOD	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
PERMANENTLY RESTRICTED INVESTMENTS	MKT VAL	157,851.				157,851.
TO FM 990, LN 54 COL B		157,851.				157,851.

## FORM 990 OTHER ASSETS STATEMENT 7

DESCRIPTION	AMOUNT
DEFERRED MORTGAGE EXPENSES	7,050.
DONATED ASSETS	207,200.
CONTRIBUTIONS RECEIVABLE	150,000.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	364,250.

THE GRADUATE SCHOOL OF FIGURATIVE ART OF

13-3643485

FORM 990	MORTGAGES PAYABLE	STATEMENT 8
DESCRIPTION	BALANCE DUE	
MARINE MIDLAND	711,150.	
MARINE MIDLAND	113,000.	
TOTAL INCLUDED ON FORM 990, PART IV, LINE 64B, COLUMN B		824,150.

THE GRADUATE SCHOOL OF FIGURATIVE ART OF

13-3643485

FORM 990	OTHER NOTES AND LOANS PAYABLE	STATEMENT 9
----------	-------------------------------	-------------

LENDER'S NAME	TERMS OF REPAYMENT
---------------	--------------------

THE LINDBURY TRUST	NONE
--------------------	------

DATE OF NOTE	MATURITY DATE	ORIGINAL LOAN AMOUNT	INTEREST RATE
-----------------	------------------	-------------------------	------------------

08/01/93	08/01/03	100,000.	650%
----------	----------	----------	------

SECURITY PROVIDED BY BORROWER	PURPOSE OF LOAN
-------------------------------	-----------------

RELATIONSHIP OF LENDER
------------------------

DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	BALANCE DUE
	0.	100,000.

LENDER'S NAME	TERMS OF REPAYMENT
---------------	--------------------

THE LINDBURY TRUST	NONE
--------------------	------

DATE OF NOTE	MATURITY DATE	ORIGINAL LOAN AMOUNT	INTEREST RATE
-----------------	------------------	-------------------------	------------------

12/01/93	12/01/03	100,000.	650%
----------	----------	----------	------

SECURITY PROVIDED BY BORROWER	PURPOSE OF LOAN
	WORKING CAPITAL

RELATIONSHIP OF LENDER
------------------------

DESCRIPTION OF CONSIDERATION	FMV OF CONSIDERATION	BALANCE DUE
	0.	100,000.

THE GRADUATE SCHOOL OF FIGURATIVE ART OF13-3643485

<u>LENDER'S NAME</u>		<u>TERMS OF REPAYMENT</u>	
THE LINDBURY TRUST		NONE	
<u>DATE OF NOTE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL LOAN AMOUNT</u>	<u>INTEREST RATE</u>
02/01/94	02/01/04	150,000.	650%
<u>SECURITY PROVIDED BY BORROWER</u>		<u>PURPOSE OF LOAN</u>	
		WORKING CAPITAL	

RELATIONSHIP OF LENDER

<u>DESCRIPTION OF CONSIDERATION</u>	<u>FMV OF CONSIDERATION</u>	<u>BALANCE DUE</u>
	0.	150,000.

<u>LENDER'S NAME</u>		<u>TERMS OF REPAYMENT</u>	
MICHAEL BAUM		MONTHLY	
<u>DATE OF NOTE</u>	<u>MATURITY DATE</u>	<u>ORIGINAL LOAN AMOUNT</u>	<u>INTEREST RATE</u>
08/01/98	04/01/00	100,000.	.00%
<u>SECURITY PROVIDED BY BORROWER</u>		<u>PURPOSE OF LOAN</u>	

RELATIONSHIP OF LENDER

<u>DESCRIPTION OF CONSIDERATION</u>	<u>FMV OF CONSIDERATION</u>	<u>BALANCE DUE</u>
	0.	0.

TOTAL INCLUDED ON FORM 990, PART IV, LINE 64, COLUMN B

350,000.

## THE GRADUATE SCHOOL OF FIGURATIVE ART OF

13-3643485

FORM 990	OTHER LIABILITIES	STATEMENT 10
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DESCRIPTION	AMOUNT
DEFERRED INTEREST PAYABLE	169,645.
UNEARNED TUITION INCOME	70,362.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	240,007.

FORM 990	OTHER REVENUE NOT INCLUDED ON FORM 990	STATEMENT 11
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DESCRIPTION	AMOUNT
RENTAL ACTIVITY(NETTED ON RETURN)	57,804.
TOTAL TO FORM 990, PART IV-A	57,804.

FORM 990	OTHER EXPENSES NOT INCLUDED ON FORM 990	STATEMENT 12
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DESCRIPTION	AMOUNT
RENTAL ACTIVITY(NETTED ON RETURN)	57,804.
TOTAL TO FORM 990, PART IV-B	57,804.

MAR 19 2001

Form 2758

(Rev. June 1998)

Department of the Treasury  
Internal Revenue ServiceApplication for Extension of Time To File  
Certain Excise, Income, Information, and Other Returns

File a separate application for each return.

OMB No. 1545-0148

Please type or  
print. File the  
original and one  
copy by the due  
date for filing  
your return.Name THE GRADUATE SCHOOL OF FIGURATIVE ART OF  
THE NEW YORK ACADEMY OF ART

Employer identification number

13 3643485

Number, street, and room or suite no. (or P.O. box no. if mail is not delivered to street address)

111 FRANKLIN ST

City, town, or post office, state, and ZIP code. For a foreign address, see instructions.

NEW YORK, NY 10013

Note: Corporate income tax return filers must use Form 7084 to request an extension of time to file. Partnerships, REMICS, and trusts must use Form 8738 to request an extension of time to file Form 1065, 1066, or 1041.

1 I request an extension of time until

MAY 15

2001

to file (check only one):

☐ Form 706-GS(D)☐ Form 990-T (sec 401(a) or 408(a) trust)☐ Form 1120-ND (sec. 4951 taxes)☐ Form 8612☐ Form 706-GS(T)☐ Form 990-T (trust other than above)☐ Form 3520-A☐ Form 8613☒ Form 990 or 990-EZ☐ Form 1041 (estate)☐ Form 4720☐ Form 8725☐ Form 990-BL☐ Form 1041-A☐ Form 5227☐ Form 8804☐ Form 990-PF☐ Form 1042☐ Form 6069☐ Form 8831

If the organization does not have an office or place of business in the United States, check this box

2a For calendar year

or other tax year beginning

JUL 1, 1999

and ending

JUN 30, 2000

3 b If this tax year is for less than 12 months, check reason:

☐ Initial return☐ Final return☐ Change in accounting period

4 Has an extension of time to file been previously granted for this tax year?

☐ Yes☒ No

State in detail why you need the extension

ALL INFORMATION NOT YET RECEIVED BY TAXPAYER

5a If this form is for Form 706-GS(D), 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720,

6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits.

\$

b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.

\$

c Balance due. Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required.

\$

N/A

## Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature *Robert A. L...*Title *Accountant*Date *2/15/01*

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

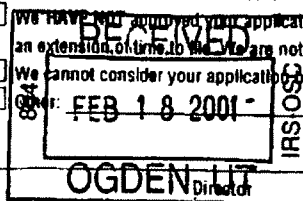
## Notice to Applicant - To Be Completed by IRS

☒ We HAVE approved your application. Please attach this form to your return.☐ We HAVE NOT approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.

EXTENSION APPROVED

☐ We HAVE NOT approved your application. After considering your reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.

MAR 13 2001

☐ We cannot consider your application because it was filed after the due date of the return for which an extension was requested.

COPY

IN THE FUTURE EXTENSIONS  
FOR FORMS 990PF, 990, 990EZ,  
990T, 990BL, 4720, 5227, 1041A,  
6069, AND 8870 MUST FILE  
USING FORM 8868.

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to

Please  
Type  
or  
Print

Name

COHEN GREVE &amp; COMPANY PC

Number, street and room or suite no. (or P.O. box no. if mail is not delivered to street address)

485 JERICHO TPK

City, town, or post office, state, and ZIP code. For a foreign address, see instructions.

MINEOLA, NY 11501

LHA

For Paperwork Reduction Act Notice, see separate instructions.

Form 2758 (Rev. 6-98)

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11-23-99

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